

--- “Series of 1897” - 20 POUNDS - Red - COUPON - the “Widow Queen” - scanned at 65% scale ---

--- Recess printed on horizontal mesh wove - *without control numbers* - imprint “AMERICAN BANK NOTE CO. OTTAWA” ---

--- coarse roulette - design is 115 x 60 mm. plus ten ½ pound coupons and an 189\_ stub ---

Chris Ryan, “Canadian Revenue Newsletter”, No. 42, of June 2003

“Among the first ABN stamps to be issued were the red versions of the strip and coupon stamps. ... These red stamps were used under regulations approved by a July 21st 1897 Order in Council and issued on July 29th. The colour signified that the tobacco products were manufactured from a combination of foreign and domestic leaf and therefore subject to an intermediate rate of duty.

The use of distinctive colours (green, red, black and blue) to represent different rates of duty ended in 1908. As of June 1st, the higher duty on domestic products made of foreign leaf (previously paid by black stamps) was now charged upon the raw leaf as it was taken for use by manufacturers rather than upon their finished products. The only exception to the uniform duty was Canada Twist made by farmers from their own leaf. This form of tobacco continued to benefit from a reduced excise duty.

The catalogue lists this twenty pound recess printed red “Series of 1897” Coupon stamp as:

**RM-352c** - 20 pounds, red, coarse roulette, on horizontal mesh wove - without control numbers,  
with ten ½ pound coupons and a **189\_** stub



★ **RM-352c** - 20 pounds, red, coarse roulette, CWCS, without control numbering,  
on horizontal mesh wove, with ten ½ pound coupons and an **189\_** stub



★ **RM-352c CRP** - 20 pounds, red, coarse roulette, CWCS, without control numbering, on horizontal mesh wove,  
with ten ½ pound coupons and an **189\_** stub - stamped **CANCELLED** and **Registered**

Fritz Angst has a CWCS copy of **RM-352c** from Plate No. 1, with an **189\_** stub

--- “Series of 1897” - 20 POUNDS - Red - COUPON - the “Widow Queen” - scanned at 100% scale ---

--- Recess printed on horizontal mesh wove - *with 4½ mm. blue controls* - imprint “AMERICAN BANK NOTE CO. OTTAWA” ---

--- coarse roulette - design is 115 x 60 mm. plus ten ½ pound coupons and a 190\_ stub ---

The Lee Broman catalogue should list the twenty pounds red “Series of 1897” Coupon stamp as:

RM-352 - 20 pounds, red, coarse roulette, on horizontal mesh wove - with 4½ mm. blue controls,  
with ten ½ pound coupons and a 190\_ stub



★RM-352 - 20 pounds, red, coarse roulette, CWCS, control number **174648**,  
on horizontal mesh wove, with ten ½ pound coupons and a 190\_ stub

<b>174034</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
<b>174081</b> ★	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
<b>174131</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. <b>11</b>
<b>174232</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
<b>174238</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
<b>174245</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
<b>174249</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
<b>174252</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
<b>174254</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
<b>174274</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
<b>174278</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
<b>174286</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. <b>11</b>
<b>174293</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
<b>174305</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
<b>174316</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. <b>12</b>
<b>174340</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
<b>174356</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. <b>12</b>
<b>174401</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. <b>12</b>
<b>174406</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. <b>12</b>
<b>174419</b> ★	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
<b>174498</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
<b>174513</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
<b>174526</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. <b>11</b>
<b>174552</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
<b>174577</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
<b>174583</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
<b>174611</b> ★	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. <b>11</b>
<b>174634</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
<b>174648</b> ★	RM-352	20 pounds, red, coarse roulette, CWCS, on horizontal mesh wove, with ten ½ pound coupons, and a 190_ stub
<b>174651</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. <b>11</b>
<b>174725</b>	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
<b>174752</b>	RM-352	20 pounds, red, coarse roulette, CWCS, on horizontal mesh wove, with ten ½ pound coupons, and a 190_ stub
<b>174768</b>	RM-352	20 pounds, red, coarse roulette, on horizontal mesh wove



174794	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
174812	RM-352	20 pounds, red, coarse roulette, on horizontal mesh wove
174816★	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 12
174839	RM-352	20 pounds, red, coarse roulette, on horizontal mesh wove
174844	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
174845	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
174870★	RM-352	20 pounds, red, coarse roulette, on horizontal mesh wove
174890	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
174903	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
174907	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
174914	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
174928	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
174943	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
174948	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
174953	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove
174957	RM-352	20 pounds, red, coarse roulette, CWC, on horizontal mesh wove

The above are obviously remnants, and indicate that at least 174,000 copies of the twenty pound red stamp saw production use, however the total had probably exceeded 1,000,000 stamps more than once and the control number had been reset to **0000001** - which is likely as plates 11 and 12 were used for printing the twenty pound stamps.



★RM-352 - 20 pounds, red, coarse roulette, CWC, control number **174611**, on horizontal mesh wove, with ten ½ pound coupons - from Plate No. 11



★RM-352 - 20 pounds, red, coarse roulette, CWC, control number **174816**, on horizontal mesh wove, with ten ½ pound coupons - from Plate No. 12



**RM-352 TP / SP** - 20 pounds, red, coarse roulette, plate proof, with ten ½ pound coupons and a 190\_ stub, on horizontal mesh wove, from the 1990 ABN New York sale - stamped **SPECIMEN**



★**RM-352n CP** - 20 pounds, red, coarse roulette, CWC, without control numbering, on horizontal mesh wove, with ten ½ pound coupons - stamped **CANCELLED**

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★**RM-352n** - 20 pounds, red, coarse roulette, CWC, without control numbering, on horizontal mesh wove, with ten ½ pound coupons - from Plate No. 1

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